SPEAKER BARRETT: Thank you. Senator Hefner.

SENATOR HEFNER: Mr. President, members of the body, I rise to oppose this amendment. I feel that the Revenue Committee has worked long and hard on this bill, did have a lot of meetings with the Governor. I think the way we have it now is perhaps about as good as it should be. We don't know exactly what that cushion is going to be because this is a new tax plan, so we felt we ought to leave a little room in there for error in calculation. It is true that Senator Hall is going back to the Governor's original proposal, but in our last meeting with the Governor I think that we convinced her that the Revenue Committee's rates were the best way to go. So, since that time Revenue's proposal...the Revenue Committee's proposal. So I would urge you to vote do not the Hall amendment.

SPEAKER BARRETT: Senator Morehead, please.

SENATOR MOREHEAD: Mr. Speaker and members of the body, I rise to support Senator Hall. I realize that this is \$6 million that we would be losing as a cushion in this particular amendment, but I also feel that, rather than building this cushion in in this manner, that we should make it perfectly straightforward to the taxpayers in the State of Nebraska what our situation is. If we cannot afford all of the economic development packages, along with a sales tax exemption on farm machiner and increase in aid for special education, or a restoration in aid to special education, along with other numerous A bills that are out there, if we cannot afford that, then we should make it very clear to them that this is the reason that we are going to generate monies in another fashion, i.e., our examples are a sales tax increase, a lottery issue, a bookmaking issue, what other methods that we have before us as a legislative body. I think that the taxpayers out there are feeling that we are trying to pull the wool over their eyes, so to speak, by building this cushion in and that cushion is unfairly hitting the middle income people. I would rather that we not do that and that we come straightforward in another manner so that we do not have to feel that we have tried to, if you can, say, gee, we didn't realize it was going to generate quite that much money, but that is nice now because we have the monies to pay for, maybe it is the education system or whatever, we, as a legislative body, have determined are our priorities. We know we've increased the cigarette tax, whether our constituents like that or not it was straightforward. I think that many of the services, and I know